

An
Bord
Pleanála

Board Direction
BD-017809-24
ABP-320380-24

The submissions on this file and the Inspector's report were considered at a Board meeting held on the 09/10/2023.

The Board having considered the provisions of s.653B of the Tax Consolidation Act 1997 as amended, the 'Residential Zoned Land Tax – Guidelines for Planning Authorities' (DoHLGH June 2022), the local authority determination, the grounds of appeal, the file documentation and the inspector's report and recommendation decided to:


Confirm the determination of the local authority in part and set aside the determination of the local authority and allow the appeal in part as follows:
that portion of the lands comprising the Church shall be excluded from the map and the remainder of the lands shall be included on the map.

Reasons and Considerations

A portion of the lands comprising the Church does not fall within the scope of section 653B(a) of the Tax Consolidation Act 1997, as amended, and should be excluded from the map as the Board considers it reasonable to consider that such lands come within the scope of community facilities as described in subsection (iii)(1).

In deciding not to accept the Inspector's recommendation, the Board decided that the remainder of the lands met the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended, and there are no matters arising that warrant their exclusion from the map.

Board Member



Joe Boland

Date: 09/10/2024